

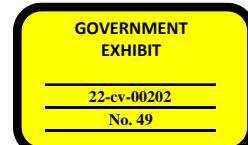
UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

ROBERT T. BROCKMAN, )  
Plaintiff, )  
 ) Case No. 22-cv-00202  
v. )  
 )  
UNITED STATES OF AMERICA )  
Defendant. )

**DECLARATION OF REVENUE OFFICER  
ROBERT HUNT UNDER 28 U.S.C. §1746**

I, Robert Hunt declare:

1. My name is Robert Hunt. I am over 21 years of age, of sound mind, capable and competent of making this declaration, and have personal knowledge of the facts herein stated, based upon my review of the official records of the Internal Revenue Service.
2. I am employed by the Internal Revenue Service, as an Abusive Tax Avoidance Transactions (“ATAT”) Revenue Officer (“RO”) in the San Antonio, Texas, area.
3. In general, ROs at the IRS are tasked with collecting taxes owed by taxpayers. An ATAT RO works cases involving unpaid taxes from tax returns filed by taxpayers as well as assisting in tracking down and collecting taxes where no tax returns have been filed. We also engage in financial investigations of a complex nature. The complexity often involves a taxpayer’s use of subterfuge and schemes aimed at evading the payment of creditors, including the IRS. Sometimes these activities include complex ownership structures, such as where a taxpayer creates several layers of “ownership” of an asset to obscure and hide the fact that he or she is the true owner. One example includes placing record title to an asset in a limited liability company with the owner/member being a



trust, and then that trust is controlled by a nominee of the taxpayer. Additionally, such activities could include placing assets in the names of nominees or alter egos or using offshore structures such as foreign trusts and foreign entities to hold assets, all in an effort to avoid the collection of tax liabilities. Because of the complex nature of the investigations that an ATAT RO performs, they regularly work with IRS examination personnel as well as IRS counsel and Department of Justice attorneys.

4. I am an ATAT RO assigned to help in the investigation and collection of the jeopardy assessments against Robert T. Brockman (“Brockman”) for the 2004 through 2018 tax years and the IRS’s jeopardy assessment against Brockman for the 2004-2018 years.

5. This affidavit is submitted in support of United States in *Robert T. Brockman v. United States*. Specifically, the IRS’s jeopardy assessment against Brockman for the 2004-2018 years.

6. This affidavit/declaration does not include every fact or matter observed by me, the IRS or known by the IRS and United States. The information contained herein is based upon my review the documents contained in the IRS administrative files and information obtained during the examination process.

### **Summary of Facts**

7. In late March of 2022, the IRS issued levies to Wallis Bank to collect Brockman’s tax liabilities based on the IRS jeopardy assessments.

8. On May 6, 2022, the IRS received \$27,020,546.54 from levies issued to Wallis Bank to collect Robert Brockman’s tax liabilities.

9. Wallis Bank informed Robert Brockman that it is going to turn over \$14,824,878.64 that it is holding in his accounts. Dkt. 55-1, Exhibit D.
10. The difference between \$27,020,546.54 and \$14,824,878.64 equals \$12,195,667.90, which may have come from Dorothy Brockman's account(s).
11. On September 9, 2021, the IRS issued levies on all of Brockmans' known U.S. bank accounts and financial institutions. The IRS also levied upon Reynolds and Reynolds in September of 2021 and received \$1,998,402.54 in 2021.
12. In total, the IRS obtained the funds from the Brockmans' known U.S. accounts, including the amounts listed above as follows:

Date Received	Amount	Source	Included in Analysis		
11/17/2021	\$500,044.98	JP Morgan	Yes		
11/24/2021	\$251,061.82	Bank of America	Yes		
12/8/2021	\$46,462.18	Lord Abbot	Yes		
12/8/2021	\$1,998,402.54	Reynolds and Reynolds	Yes		
12/15/2021	\$1,000,041.54	Fidelity	Yes		
12/15/2021	\$67,963.07	John Hancock	Yes		
12/15/2021	\$21,500.89	Morgan stanley/NFS	Yes		
12/22/2021	\$518,552.14	B of Knight	Yes		
12/22/2021	\$45,981.54	HSA.	Yes		
1/19/2022	\$623,432.28	Reynolds and Reynolds	No-funds from retirement not deposited		
2/18/2022	\$630,746.27	Reynolds and Reynolds	No-funds from retirement not deposited		
3/23/2022	\$630,746.28	Reynolds and Reynolds	No-funds from retirement not deposited		
4/11/2022	\$630,746.28	Reynolds and Reynolds	No-funds from retirement not deposited		
5/6/2022	\$27,020,546.54	Wallis bank	Yes		
5/18/2022	\$630,746.27	Reynolds and Reynolds	No-funds from retirement not deposited		
5/25/2022	\$3,332.80	SSA (Social Security)	No-funds from retirement not deposited		
5/25/2022	\$1,250.17	HSA.	No-funds from 2022 sources		
5/25/2022	\$169,816.50	Regions Bank	Yes		
6/16/2022	\$1,250.17	HSA.	No-funds from 2022 sources		
6/22/2022	\$630,746.28	Reynolds and Reynolds	No-funds from retirement not deposited		
6/23/2022	\$3,332.80	SSA (Social Security)	No-funds from 2022 sources		
6/30/2022	\$16,588.05	fidelity	No-funds from 2022 sources		

13. The funds obtained from Regions bank were from Robert Brockman's personal accounts. It is unknown if these funds were from years 2020 or 2021 sources.

14. Robert Brockman and/or Dorothy Brockman in 2020 and 2021 tax payments to the IRS totaling \$1,869,916. These amounts were included in the analysis set forth below:

Amounts secured by levy and other sources	
Amount	Source/account
\$3,000.00	Morgan Stanley
\$1,912.84	Morgan Stanley
\$45,981.54	HSA
\$67,963.07	John hancock
\$46,462.18	Lord abbot
\$518,552.14	B of K
\$16,588.05	National Finance Services
\$251,061.62	B of A
\$500,044.98	Jp morgan
\$1,000,041.54	Fidelity
\$1,998,402.54	Reynolds and Reynolds
\$27,020,546.54	Wallis
\$169,816.50	Regions Bank
\$3,567,218	Gifted real estate -2020
\$3,500,000	Colorado r/e purchase
\$6,300,000	3465 Overbook purchase
\$622,500	RB tax pmts. made 2020
\$372,727	DB tax pmts. made 2020
\$102,175	DB tax pmts. made 2021
\$680,000	DB tax pmts. made 2021
\$92,514	DB tax pmts. made 2021
\$46,877,507.54	TOTAL

15. The U.S. tax laws require that third party payers such as banks and other financial institutions file information returns to report to the IRS income earned or certain transactions by the taxpayer. For example, the financial institution must report interest, dividends, distributions, and sales of securities on certain forms such as a Form 1099. That form is filed with the IRS and a copy is provided to the taxpayer/recipient. The IRS can use the form to match the income reported on an individual's federal tax return.

16. Third party payor information is maintained by IRS and referred to as IRPTR data/transcript.

17. Amegy Bank in response to the IRS's levy stated the Brockmans accounts were closed on May 25, 2021.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 17th day of August 2022.



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Robert Hunt  
Revenue Officer  
Internal Revenue Service